MANIPUR GAZETTE

E X T R A O R D I N A R Y
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No. 126 **Imphal, Friday, September 19, 2025** **(Bhadra 28, 1947)**

GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(EXPENDITURE SECTION)

NOTIFICATION NO. 03/2025 – STATE TAX
Imphal, the 18th September, 2025

No. TAX/4(53)/GST-NOTN/2016: — In exercise of the powers conferred by sub-section (6) of section 54 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government on the recommendations of the Council, hereby notifies the following category of registered persons who shall not be allowed refund on provisional basis under the said Act, namely:–

(a) Any person, who has not undergone Aadhaar authentication under rule 10B of the Manipur Goods and Services Tax Rules, 2017;

(b) Any person, who is engaged in the supply of the goods bearing description specified in column (3), falling under Chapter or heading or sub-heading or tariff item specified in column (2), of the Table below:

Table

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
1.	0802 80	Areca nuts
2.	2106 90 20	Pan masala
3.	24	Tobacco and manufactured tobacco substitutes
4.	3301	Essential oils

Explanation.–

(i) In this notification, "tariff item", "heading", "sub-heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading, and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);

(ii) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification shall come into force with effect from the 1st day of October, 2025.

N. ASHOK KUMAR,
Commissioner (Finance),
Government of Manipur

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